

House File 2513 - Introduced

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BY T. OLSON

A BILL FOR

1 An Act relating to the administration of the special
2 appraiser's fund and the assessment expense fund.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 421.30, subsection 6, Code 2009, is
2 amended to read as follows:

3 6. Upon the director's approval of the advancement of funds
4 from the reassessment expense fund, the director shall certify
5 to the appropriate conference board and assessor a schedule
6 for disbursing the loan to the assessing jurisdiction's
7 ~~appraiser~~ assessment expense fund authorized by section
8 ~~441.50~~ 441.16. The schedule shall provide for the disbursement
9 of funds over the period of the reassessment project, except
10 that ten percent of the funds shall not be disbursed until the
11 project is completed. The conference board shall at its next
12 opportunity levy pursuant to section ~~441.50~~ 441.16 sufficient
13 funds for purposes of repaying the loan made from the
14 reassessment expense fund. The amount levied shall be
15 sufficient to repay the loan in semiannual installments
16 during the course of the reappraisal project as specified by a
17 repayment schedule established by the director. The repayment
18 schedule shall provide for repayment of the loan not later
19 than one year following the completion of the reassessment.
20 Semiannual repayments of the proceeds of the loan shall be made
21 on or before December 1 and May 1 of each year.

22 Sec. 2. Section 441.16, Code 2009, is amended to read as
23 follows:

24 **441.16 Budget.**

25 1. All expenditures under this chapter shall be paid as
26 ~~hereinafter~~ provided in this section.

27 2. a. Not later than January 1 of each year the assessor,
28 the examining board, and the board of review, shall each
29 prepare a proposed budget of all expenses for the ensuing
30 fiscal year. The assessor shall include in the proposed budget
31 the probable expenses for defending assessment appeals. Said
32 budgets shall be combined by the assessor and copies ~~thereof~~ of
33 the budgets forthwith filed by the assessor in triplicate with
34 the chairperson of the conference board.

35 b. Such combined budgets shall contain an itemized list

1 of the proposed salaries of the assessor and each deputy, the
2 amount required for field personnel and other personnel, their
3 number and their compensation; the estimated amount needed for
4 expenses, printing, mileage, and other expenses necessary to
5 operate the assessor's office, the estimated expenses of the
6 examining board, and the salaries and expenses of the local
7 board of review.

8 3. a. Each fiscal year the chairperson of the conference
9 board shall, by written notice, call a meeting of the
10 conference board to consider the proposed budget and to comply
11 with section 24.9.

12 b. At such meeting the conference board shall authorize:

13 ~~1.~~ (1) The number of deputies, field personnel, and other
14 personnel of the assessor's office.

15 ~~2.~~ (2) The salaries and compensation of members of the
16 board of review, the assessor, chief deputy, other deputies,
17 field personnel, and other personnel, and determine the time
18 and manner of payment.

19 ~~3.~~ (3) The miscellaneous expenses of the assessor's office,
20 the board of review, and the examining board, including office
21 equipment, records, supplies, and other required items.

22 ~~4.~~ (4) The estimated expense of assessment appeals. All
23 such expense items shall be included in the budget adopted for
24 the ensuing year.

25 4. All tax levies and expenditures provided for herein shall
26 be subject to the provisions of chapter 24 and the conference
27 board is hereby declared to be the certifying board.

28 5. a. Any tax for the maintenance of the office of assessor
29 and other assessment procedure shall be levied only upon the
30 property in the area assessed by ~~said~~ the assessor, and such
31 tax levy shall not exceed ~~forty and one-half~~ eighty-one cents
32 per thousand dollars of assessed value in assessing areas where
33 the valuation upon which the tax is levied does not exceed
34 ninety-two million, six hundred thousand dollars; ~~thirty-three~~
35 ~~and three-fourths~~ seventy-four and one-fourth cents per

1 thousand dollars of assessed value in assessing areas where
2 the valuation upon which the tax is levied exceeds ninety-two
3 million, six hundred thousand dollars and does not exceed
4 one hundred eleven million, one hundred twenty thousand
5 dollars; ~~twenty-seven~~ sixty-seven and one-half cents per
6 thousand dollars of assessed value in assessing areas where
7 the valuation upon which the tax is levied exceeds one hundred
8 eleven million, one hundred twenty thousand dollars. The
9 county treasurer shall credit the sums received from such levy
10 to a separate fund to be known as the ~~"assessment expense~~
11 ~~fund"~~ assessment expense fund and from which fund all expenses
12 incurred under this chapter shall be paid. In the case of
13 a county where there is more than one assessor the treasurer
14 shall maintain separate assessment expense funds for each
15 assessor.

16 b. The county auditor shall keep a complete record of said
17 funds and shall issue warrants thereon only on requisition of
18 the assessor.

19 6. The assessor shall not issue requisitions so as to
20 increase the total expenditures budgeted for the operation of
21 the assessor's office. However, for purposes of promoting
22 operational efficiency, the assessor shall have authority to
23 transfer funds budgeted for specific items for the operation of
24 the assessor's office from one unexpended balance to another;
25 such transfer shall not be made so as to increase the total
26 amount budgeted for the operation of the office of assessor,
27 and no funds shall be used to increase the salary of the
28 assessor or the salaries of permanent deputy assessors. The
29 assessor shall issue requisitions for the examining board
30 and for the board of review on order of the chairperson of
31 each board and for costs and expenses incident to assessment
32 appeals, only on order of the city legal department, in the
33 case of cities and of the county attorney in the case of
34 counties.

35 7. Unexpended funds remaining in the assessment expense

1 fund at the end of a year shall be carried forward into the next
2 year.

3 Sec. 3. Section 441.50, Code 2009, is amended to read as
4 follows:

5 **441.50 Appraisers employed.**

6 The conference board shall have power to employ appraisers
7 or other technical or expert help to assist in the valuation
8 of property, the cost thereof to be paid in the same manner as
9 other expenses of the assessor's office. ~~The conference board
10 may certify for levy annually an amount not to exceed forty
11 and one-half cents per thousand dollars of assessed value of
12 taxable property for the purpose of establishing a special
13 appraiser's fund, to be used only for such purposes. From
14 time to time the conference board may direct the transfer of
15 any unexpended balance in the special appraiser's fund to the
16 assessment expense fund.~~

17 Sec. 4. TRANSFER OF FUNDS. On or within ten days following
18 the effective date of this Act, the conference board of each
19 county and city established pursuant to section 441.2 shall
20 transfer all moneys remaining in the county's or city's special
21 appraiser's fund, as applicable, to that county's or city's
22 assessment expense fund.

23 EXPLANATION

24 This bill combines the special appraiser's fund, under Code
25 section 441.50, with the assessment expense fund, under Code
26 section 441.16, in the office of local assessor and increases
27 the levy rate limits for the assessment expense fund to include
28 the 40 and 1/2 cents per \$1,000 of assessed value that may
29 currently be levied for the special appraiser's fund.

30 The bill also requires remaining moneys in the special
31 appraiser's fund to be transferred to the assessment expense
32 fund.